



Association of Local Government Auditors

January 26, 2012

Robert L. McCarty, Jr., CPA
City Auditor
City of Baltimore
100 N. Holliday Street
City Hall, Room 321
Baltimore, Maryland 21202

Dear Mr. McCarty, Jr.,


We have completed a peer review of the City of Baltimore Department of Audits for the period from January 1, 2009 to December 31, 2011. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* published by the Association of Local Government Auditors (ALGA).


We reviewed the internal quality control system of your audit organization and conducted tests in order to determine if your internal quality control system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case, but does imply adherence in most situations.

Based on the results of our review, it is our opinion that the City of Baltimore Department of Audits internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits and attestation engagements during the period from January 1, 2009 to December 31, 2011.

We have prepared a separate letter offering suggestions to further strengthen your internal quality control system.


Syed Ali
City of Toronto


Kevin M. Buckley
City of Manchester


Timothy Haycox
City of Norfolk